



STATSADVOKATEN

Skattestyrelsen

Dato: 22. januar 2021

J.nr.: SØK-10177-00037-19

Sagsbehandler: SWI

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
KRIMINALITETKAMPMANNSGADE 1
1604 KØBENHAVN V

TELEFON 72 68 90 00

E-mail: sapek@ankl.dk
www.anklagemyndigheden.dk
www.politi.dk**Anmodning om fremsendelse af forligsaftalen**

Ved brev af 6. januar 2021 anmodede Statsadvokaten for Særlig Økonomisk og International Kriminalitet (SØIK) Skattestyrelsen om at besvare spørgsmål vedrørende den forligsaftale, som Skattestyrelsen indgik i maj 2019 med 61 amerikanske pensionsplaner og en række dertil knyttede personer og selskaber.

SØIK modtog Skattestyrelsens besvarelse heraf den 19. januar 2021. I besvarelsen vedhæftede Skattestyrelsen et uddrag om fortrolighed (punkt 8) fra selve forligsaftalen.

Under henvisning til uddraget om fortrolighed, hvoraf fremgår (pkt. 8f), at Skattestyrelsen kan udlevere forligsaftalen til SØIK efter anmodning, skal jeg hermed anmode om, at Skattestyrelsen udleverer forliget til brug for den videre efterforskning af de anmeldelser, som SØIK har modtaget fra det daværende SKAT (nu Skattestyrelsen) vedrørende formodet bedrageri begået over for SKAT, hvorved SKAT led et samlet tab på ca. 12,7 mia. kr.

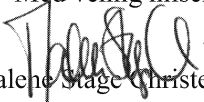
Det bemærkes i den forbindelse, at der som led i efterforskningen er indhentet flere beslaglæggelseskendelser. På baggrund af Skattestyrelsens besvarelse af 19. januar 2021 kan det konstateres, at flere af kendelserne er rettet mod personer, som er omfattet af forligsaftalen. Idet disse beslaglæggelseskendelser nu er kæret til landsret-



ten netop under henvisning til forligsaftalen, skal jeg anmode om at modtage forligsaftalen snarest muligt og meget gerne senest den 29. januar 2021.

Såfremt Skattestyrelsen har spørgsmål til denne anmodning, kan henvendelse rettes til specialanklager Stine Winther, tlf. 61126979 eller via e-mail: swi007@politi.dk.

Med venlig hilsen


Malene Stage Christensen
vicestatsadvokat, fg.

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
KRIMINALITET

SIDE 2



STATSADVOKATEN

The Danish Tax Agency

Date: January 22, 2021
J.nr.: SØK-10177-00037-19
Case officer: SWI

STATE PROSECUTOR FOR SPECIAL
ECONOMIC AND INTERNATIONAL CRIME

KAMPMANNSGADE 1
1604 COPENHAGEN V

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E-mail: saoe@ankl.dk
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oliti.dk

Request to forward the settlement agreement

By letter dated January 6, 2021 the State Prosecutor for Special Economic and International Crime (SØIK) requested the Danish Tax Agency to answer questions regarding the settlement agreement the Danish Tax Agency entered into in May 2019 with 61 American pension plans and a number of associated individuals and companies.

SØIK received the Danish Tax Agency's answer to the request on January 19, 2021. In the response, The Danish Tax Agency attached an excerpt on confidentiality (point 8) from the actual settlement agreement.

With reference to the excerpt on confidentiality from which it appears that the Danish Tax Agency can forward the settlement agreement to SØIK by request, I hereby request that the Danish Tax Agency forward the settlement agreement for use in the further investigation of the reports, SØIK has received from the former SKAT (now the Danish Tax Agency) regarding the alleged fraud committed against SKAT, whereby SKAT suffered a total loss of approximately DKK 12.7 billion.

In this regard, it is noted that, as part of the investigation, several seizure orders have been obtained. Based on the Danish Tax Agency's respond dated January 19, 2021, it can be concluded that several seizure orders have been directed towards individuals who are part of the settlement agreement. As those seizure orders have now been appealed to the Danish High Court with reference to the settlement agreement, I hereby request to receive the settlement agreement as soon as possible, and preferably no later than January 29, 2021.

If the Danish Tax Agency has questions to this request, they can direct them to special prosecutor Stine Winther, telephone 61126979 or by e-mail: swi007@politi.dk.

Kind regards



Mette Stage
Christensen vice State
Prosecutor of
Copenhagen, fg.

STATE PROSECUTOR FOR SPECIAL
ECONOMIC AND INTERNATIONAL CRIME

SIDE 2

Message

From: Gry Ahlefeld-Engel [/O=TOLDSKAT/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BF08BE88C46F4231A8D5BC823CD20291-W24045]
Sent: 6/4/2019 10:48:44 AM
To: Sofie Nygaard Ekstrøm [sofie.ekstroem@sktst.dk]
Subject: VS: Forligsforhandlingerne og SØIK

Fra: Steen Bechmann Jacobsen
Sendt: 26. februar 2019 13:57
Til: Per Hvas <PH@skm.dk>
Cc: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>; Tony Gønge Nielsen <tgn@skm.dk>
Emne: SV: Forligsforhandlingerne og SØIK

Kære Per

Vi orienterer løbende SØIK om fremdriften i sagerne, herunder også i relation til evt. forligsmuligheder, og forudsat, at de nuværende forhandlinger måtte munde ud i en konkret oplæg vil vi selvsagt også afstemme dette med SØIK. Der er dog umiddelbart ingen forventning om, at evt. forlig på nogen måde vil have en afsmittende effekt på det strafferetlige spor.

Vh
 Steen

Fra: Per Hvas
Sendt: 26. februar 2019 13:55
Til: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Cc: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>; Tony Gønge Nielsen <tgn@skm.dk>
Emne: Forligsforhandlingerne og SØIK

Kære Steen

Kc Lene Steen fra Justitsministeriets Politikontor har haft ringet i forbindelse med, at status på de civilretlige sager om udbytteskat er på dagsordenen for KU i morgen.

Lene Steen ville blot sikre sig, at SKTST inddrager SØIK i forbindelse med udformningen af et evt. forlig med de amerikanske pensionsplaner mhp. at sikre, at der ikke opstår komplikationer i relation til straffesagerne.

Jeg går ud fra, at der allerede er taget - eller tages højde herfor i processen.

Vh Per

Med venlig hilsen

Per Hvas
 Kontorchef
 Administration og Kontrol

Tel. +45 22 41 09 62

Mail PH@skm.dk



Skatteministeriet

Skatteministeriet/Ministry of Taxation
Nicolai Eigtveds Gade 28
DK 1402 - København K

Mail skm@skm.dk

Web www.skm.dk

Message

From: Gry Ahlefeld-Engel [/O=TOLDSKAT/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BF08BE88C46F4231A8D5BC823CD20291-W24045]
Sent: 6/4/2019 10:48:44 AM
To: Sofie Nygaard Ekstrøm [sofie.ekstroem@sktst.dk]
Subject: FW: The settlement negotiations and SØIK

From: Steen Bechmann Jacobsen
Sent: 26 February 2019 13:57
To: Per Hvas <PH@skm.dk>
Cc: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>; Tony Gønge Nielsen <tgn@skm.dk>
Subject: RE: The settlement negotiations and SØIK

Dear Per

We regularly inform SØIK about the progress in the cases, including as well in relation to any settlement possibilities, and provided that the current negotiations should lead to a specific proposal, we will of course coordinate this with SØIK as well. There is, however, no immediate expectation that any settlement in any way will have a spillover effect on the criminal justice track.

Best regards
Steen

From: Per Hvas
Sent: 26 February 2019 13:55
To: Steen Bechmann Jacobsen <Steen.Jacobsen@SKTST.DK>
Cc: Gry Ahlefeld-Engel <Gry.Ahlefeld-Engel@SKTST.DK>; Tony Gønge Nielsen <tgn@skm.dk>
Subject: The settlement negotiations and SØIK

Dear Steen

Kc Lene Steen from the Ministry of Justice's Police Office called in connection with the status of the civil law cases for dividend tax being on the agenda for KU tomorrow.

Lene Steen just wanted to make sure that SKTST involves SØIK in connection with the formation of any potential settlement with the US pension plans in order to ensure that no complications arise in relation to the criminal cases.

I assume that this already has been or is being taken into account in the process.

Best regards Per

With best regards

Per Hvas
Head of Unit
Administration and Audit

Tel. +45 22 410962

Email PH@skm.dk



Skatteministeriet

The Ministry of Taxation
Nicolai Eigtveds Gade 28
DK 1402 - København K

Email skm@skm.dk
URL www.skm.dk



STATSADVOKATEN

Skattestyrelsen

Dato: 26. februar 2021
J.nr.: SØK-10177-00037-19
Sagsbehandler: SWI

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
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Anmodning om yderligere oplysninger vedr. Skattestyrelsens forlig

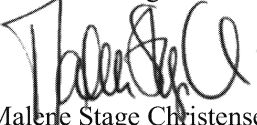
Med henvisning til Skattestyrelsens brev af 3. februar 2021 skal jeg herved anmode om yderligere oplysninger vedr. Skattestyrelsens forlig og det materiale, som Skattestyrelsen eller Skattestyrelsens rådgivere måtte være kommet i besiddelse af som led i forliget.

Det fremgår af Skattestyrelsens svar til spørgsmål 20-22 i vores brev af 28. januar 2021, at de 3 hovedaktionærer i North Channel Bank har bistået med fremskaffelse af dokumenter til brug for inddrivelse af Skattestyrelsens krav mod personer eller enheder, der ikke er omfattet af forliget.

SØIK skal i den forbindelse venligst anmode om at modtage al materiale vedrørende Guenther Klar, Rajen Shah, Anupe Dhorajiwala og Graham Horn, som Skattestyrelsen eller Skattestyrelsens rådgivere måtte være i besiddelse af.

Såfremt Skattestyrelsen har spørgsmål til denne anmodning, kan henvendelse rettes til specialanklager Stine Winther, tlf. 61126979 eller via e-mail: swi007@politi.dk.

Med venlig hilsen



Malene Stage Christensen
vicestatsadvokat, fg.



The Danish Tax Agency

Date: 26 February 2021
J.nr.: SØK-10177-00037-19
Case handler: SW1

THE PUBLIC PROSECUTOR FOR
SPECIAL FINANCIAL AND
INTERNATIONAL CRIMES

KAMPMANNSGADE 1
1604 KØBENHAVN V

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www.politi.dk

Request for Additional Information regarding the Danish Tax Agency's Settlement

With reference to the Danish Tax Agency's letter of 3 February 2021 I must hereby request additional information regarding the Danish Tax Agency's settlement and the material that the Danish Tax Agency or the Danish Tax Agency's counsel must have come into possession of as part of the settlement.

It appears from the Danish Tax Agency's response to questions 20-22 in our letter of 28 January 2021 that the three main shareholders in North Channel Bank have assisted in obtaining documents for use in the prosecution of the Danish Tax Agency's claims against individuals or entities that are not included in the settlement.

Regarding this, SØIK kindly asks to receive all materials concerning Guenther Klar, Rajen Shah, Anupe Dhorajiwala, and Graham Horn that the Danish Tax Agency or the Danish Tax Agency's counsel might be in possession of.

If the Danish Tax Agency has questions regarding this request, inquiries can be directed to the Special Prosecutor Stine Winther, tel. 61126979 or via email: swi007@politi.dk.

With best regards

Malene Stage Christensen
Deputy Prosecutor, acting.



STATSADVOKATEN

Skattestyrelsen

Dato: 6. januar 2021

J.nr.: SØK-10177-00037-19

Sagsbehandler: SWI

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
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Anmodning om oplysninger vedr. Skattestyrelsens forlig

SKAT (nu Skattestyrelsen) har bl.a. ved brev af 24. august 2015 anmeldt formodet bedrageri begået over for SKAT i perioden 2012 til 2015, hvorved SKAT led et samlet tab på ca. 12,7 mia. kr. Sagerne efterforskes af Statsadvokaten for Særlig Økonomisk og International Kriminalitet (SØIK).

Som oplyst af Skattestyrelsen overfor SØIK indgik Skattestyrelsen i maj 2019 et forlig med 61 amerikanske pensionsplaner og en række dertil knyttede personer og selskaber i en del af det samlede sagskompleks. Forligsaftalen går efter det oplyste ud på, at de 61 pensionsplaner m.fl. skal betale et beløb på 1,6 mia. kr. til den danske stat.

Til brug for den videre efterforskning skal SØIK venligst anmode om svar på følgende spørgsmål:

1. Hvilke fysiske og juridiske personer har Skattestyrelsen indgået det omhandlende forlig med?
2. Hvilke refusioner er omfattet af forliget (eksempelvis ved angivelse af SKAT's bundtnumre)?
3. Hvordan er forligssummen sammensat (indgår der eksempelvis erstatning af andre udgifter end den modtagne udbytterefusion)?

4. Hvor stor en andel af den samlede forligssum på 1,6 mia. kr. er indbetalt til Skattestyrelsen, og hvornår er det resterende beløb forfaldent til betaling?
5. Hvilke fordringer er indbetalingerne afskrevet på?
6. Er fordringer ud over forligsbeløbet eftergivet, og i så fald på hvilken måde?
7. Er forliget et udtryk for en endelig afgørelse af den civile sag, eller vil der senere kunne opstå yderligere erstatningskrav rettet mod forligsparterne?
8. Har Skattestyrelsen modtaget sikkerhed for opfyldelse af forliget, herunder garantier, pant eller lignende? Har Skattestyrelsen i givet fald foretaget nogen form for sikringsakt i den forbindelse?
9. Har Skattestyrelsen fortsat et erstatningskrav i sagen, og i så fald mod hvem og med hvilke beløb?

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
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Endvidere skal SØIK venligst anmode om oplysning om hvilke eventuelle tavshedsklausuler, der er aftalt i forliget. SIDE 2

SØIK anmoder om at modtage Skattestyrelsens svar snarest muligt, og meget gerne senest den 15. januar 2021.

Såfremt Skattestyrelsen har spørgsmål til denne anmodning, kan henvendelse rettes til specialanklager Stine Winther, tlf. 61126979 eller via e-mail: swi007@politi.dk).

Med venlig hilsen

Malene Stage Christensen
vicestatsadvokat, fg.



The Danish Tax Agency

Date: 6 January 2021
J.nr.: SØK-10177-00037-19
Case Handler: SW1

THE PUBLIC PROSECUTOR FOR
SPECIAL FINANCIAL AND
INTERNATIONAL CRIMES

KAMP MANNESGADE 1
1604 KØBENHAVN V

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E mail: saoe@ankl.dk
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www.politi.dk

Request for Information regarding the Danish Tax Agency's Settlement

SKAT (now the Danish Tax Agency), by particular letter dated 24 August 2015, has reported suspected fraud committed against SKAT in the period 2012 to 2015, whereby SKAT suffered a total loss of around DKK 12.7 billion. The cases are being investigated by The Public Prosecutor for Special Financial and International Crimes (SØIK).

As disclosed by the Danish Tax Agency to SØIK, in May 2019 the Danish Tax Agency entered into a settlement with 61 US pension plans and a number of related individuals and companies as a part of the overall case complex. According to the information provided, the settlement agreement means that the 61 pension plans etc. must pay an amount of DKK 1.6 billion to the Danish state.

For use in the further investigation, SØIK kindly requests answers to the following questions:

1. Which natural or legal persons has the Danish Tax Agency entered into the referenced settlement with?
2. Which refunds are covered by the settlement (for example by indication of SKAT's batch number)?
3. How is the settlement sum composed (does it include for example reimbursement of expenses other than the received dividend refunds)?

4. How much of the total settlement sum of DKK 1.6 billion has been paid to the Danish Tax Agency, and when does the remaining amount fall due for payment?
5. Which claims are the payments written off against
6. Are claims beyond the settlement amount waived, and if so in what manner?
7. Is the settlement an expression of a final decision in the civil case, or will further compensation claims against the settlement parties arise later?
8. Has the Danish Tax Agency been provided with security for fulfillment of the settlement, including guarantees, collateral or the like? In such event, has the Danish Tax Agency undertaken any form of perfection in this regard?
9. Has the Danish Tax Agency pursued a compensation claim in the case, and if so, against whom and for what amount?

THE PUBLIC PROSECUTOR FOR
SPECIAL FINANCIAL AND
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PAGE 2

In addition, SØIK kindly requests information about what, if any, confidentiality clauses have been agreed to in the settlement.

SØIK asks to receive the Danish Tax Agency's response as soon as possible, and preferably no later than January 15, 2021.

If the Danish Tax Agency has questions regarding this request, inquiries can be directed to the Special Prosecutor Stine Winther, tel. 61126979 or via email: swi007@politi.dk.

With best regards

Malene Stage Christensen

Deputy Prosecutor, acting.



STATSADVOKATEN

Skattestyrelsen

Dato: 28. januar 2021

J.nr.: SØK-10177-00037-19

Sagsbehandler: SWI

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
KRIMINALITET

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www.politi.dk

Anmodning om yderligere oplysninger vedr. Skattestyrelsens forlig

Under henvisning til Skattestyrelsens brev af 19. januar 2021 skal SØIK anmode Skattestyrelsen om at besvare følgende spørgsmål:

10. Har Skattestyrelsen fortsat et erstatningskrav på baggrund af påståede aktiebesiddelser i beholdning hos den tyske bank North Channel Bank, og i så fald mod hvem og med hvilket beløb?
11. Agter Skattestyrelsen at nedlægge erstatningskravet under en eventuel straf-fesag omhandlende de påståede aktiebesiddelser i beholdning hos North Channel Bank, hvis forligsaftalen ikke kan anses for at være misligholdt på dette tidspunkt?
12. Af Rigsrevisionens notat fra januar 2020 om Skattestyrelsens forlig med 61 pensionsplaner mfl. fra maj 2019 (punkt 20) fremgår, at Skattestyrelsens amerikanske repræsentanter i samarbejde med Kammeradvokaten skal gennemgå en mængde materiale og på baggrund af dette fastslå det endelige forligsbeløb. Er dette arbejde udført, og har det i givet fald givet en ændring i det samlede erstatningskrav?
13. I samme notat (punkt 22) fremgår, at forligssummen på 1,6 mia. kr. skal falde i flere rater: En straksbetaling på 950 mio. kr. og en restbetaling på 650 mio. kr., som skal afvikles inden for en periode på op til 4 år. Af samme notat (punkt 24) fremgår, at minimum 50 mio. kr. af restbeløbet på 650

mio. kr. skal betales direkte af den tyske bank (North Channel Bank). Har banken indbetalt et beløb og i så fald hvor meget?

14. Det fremgår endvidere af notatet (punkt 24), at bankens hovedaktionærer hæfter for betalingen af det resterende beløb, dog maksimalt 600 mio. kr. Hvad er Skattestyrelsens samlede erstatningskrav mod de tre hovedaktionærer på nuværende tidspunkt på baggrund af ejerskabet af og påståede aktiebesiddelser i beholdning hos den tyske bank North Channel Bank?
15. Hvilke refusioner af udbytteskat er omfattet af forliget? Skattestyrelsen bedes anføre dette ved angivelse af SKAT's bundtnumre. Alternativt anmodes Skattestyrelsen om at fremsende analysen og det underliggende materiale som omtalt ovenfor i spørgsmål 12.
16. Har forligsparterne aftalt efter hvilke principper, fordringerne skal nedskrives? I den forbindelse bedes det oplyst, om indbetalerne har oplyst hvilke fordringer, indbetalingerne skal nedskrives på, eller er dette op til Skattestyrelsen? Herudover bedes det angivet, hvilke fordringer der indtil nu er nedskrevet.
17. Hvilket lands lov regulerer forliget?
18. Er de øvrige forligsparter (forligsparterne ud over Skattestyrelsen) fortsat repræsenteret ved advokat i USA i forbindelse med opfyldelse af forliget?
19. Er der løbende kontakt mellem de øvrige forligsparters advokater og Skattestyrelsens advokat i USA?
20. Har de øvrige forligsparter bidraget med dokumenter til brug for inddrivelse af Skattestyrelsens krav mod personer eller enheder, der ikke er omfattet af forliget?
21. Har de øvrige forligsparter samtykket i benyttelse af materiale til brug for inddrivelse af Skattestyrelsens krav mod personer eller enheder, der ikke er omfattet af forliget?
22. Har de øvrige forligsparter bidraget med oplysninger og besvaret spørgsmål fra Skattestyrelsen til identifikation af og til brug for inddrivelse af Skattestyrelsens krav mod personer eller enheder, der ikke er omfattet af forliget?
23. Har de øvrige forligsparter besvaret forespørgsler og fremlagt dokumentation for egne økonomiske forhold?
24. Har Skattestyrelsen eller Skattestyrelsens amerikanske advokatforbindelse været inddraget i drøftelser om eller modtaget oplysninger om eller i øvrigt kommet i besiddelse af oplysninger om, hvilke bestræbelser der udfoldes for at opfylde forliget?

STATSADVOKATEN FOR SÆRLIG
ØKONOMISK OG INTERNATIONAL
KRIMINALITET

SIDE 2

Spørgsmålene skal ses i sammenhæng med spørgsmål 9 i SØIK's brev af 6. januar 2021. Det bemærkes, at besvarelsen af spørgsmålene 10-24 er afgørende for SØIK's finansielle efterforskning i sagen.

Som led i efterforskningen har SØIK indhentet flere beslaglæggelseskendelser. På baggrund af Skattestyrelsens besvarelse af 19. januar 2021 kan det konstateres, at flere af kendelserne er rettet mod personer, som er omfattet af forligsaftalen. Idet disse beslaglæggelseskendelser nu er køret til landsretten under henvisning til forligsaftalen, skal jeg anmode om at modtage svar på spørgsmål 10 til 24 snarest muligt og meget gerne senest den 3. februar 2021.

Skattestyrelsens besvarelse vil blive fremsendt til forsvarerne i sagen med forsvarerpålæg efter retsplejelovens § 729a, stk. 4, hvorfor forsvarerne i sagen ikke på nuværende tidspunkt må videregive oplysningerne til deres klienter. Forsvarerpålægget vil senest blive ophævet, efter de tiltalte har afgivet forklaring under en eventuel hovedforhandling, jf. bestemmelsens sidste pkt.

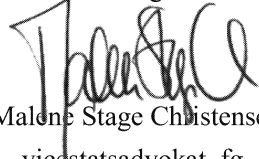
STATSADVOKATEN FOR SÆRLIG
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For god ordens skyld gør jeg opmærksom på, at der kan komme supplerende spørgsmål fra både SØIK og forsvarerne på baggrund af Skattestyrelsens besvarelse.

SIDE 3

Såfremt Skattestyrelsen har spørgsmål til denne anmodning, kan henvendelse rettes til specialanklager Stine Winther, tlf. 61126979 eller via e-mail: swi007@politi.dk.

Med venlig hilsen



Malene Stage Christensen
vicestatsadvokat, fg.



The Danish Tax Agency

Date: 28 January 2021
J.nr.: SØK-10177-00037-19
Case Handler: SW1

THE PUBLIC PROSECUTOR FOR
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www.politi.dk

Request for Additional Information regarding the Danish Tax Agency's Settlement

With reference to the Danish Tax Agency's letter of 19 January 2021, SØIK must request the Danish Tax Agency to respond to the following questions:

10. Is the Danish Tax Agency continuing a compensation claim based on the alleged shareholdings held by the German bank North Channel Bank, and if so against whom and for what amount?
11. Does the Danish Tax Agency intend to drop the compensation claim in the event of any possible criminal case concerning the alleged shareholdings held by North Channel Bank, if the settlement agreement cannot be considered to have been breached at this time?
12. From the National Audit Office's note on January 2020 about the Danish Tax Agency's settlement of May 2019 with 61 pension plans etc., (point 20), it appears that the Danish Tax Agency's US counsel in cooperation with Kammeradvokaten shall review a quantity of material and based on this determine the final settlement amount. Has this task been completed and has this in any case resulted in an adjustment to the compensation claim?
13. In the same note (point 22) it appears that the settlement sum is expected in several installments: an immediate payment of DKK 950 million and a residual payment of DKK 650 million, which must be settled within a period of four years. From the same note (point 24) it appears that a minimum of DKK 50 million of the DKK 650 million residual amount must

be paid directly by the German bank (North Channel Bank). Has the bank paid an amount, and if so, how much?

14. It appears further from the note (point 24) that the bank's main shareholders are liable for payment of the residual amount, but to a maximum of DKK 600 million. What is the Danish Tax Agency's total compensation claim against the three main shareholders at the current time based on the ownership of and alleged shareholdings held by the German bank North Channel Bank?
15. Which dividend tax refunds are covered by the settlement? The Danish Tax Agency is asked to please specify this by indication of SKAT's batch numbers. Alternatively the Danish Tax Agency is asked to forward the analysis and the underlying material that is referenced in question 12.
16. Have the settlement parties agreed under which principles the claims shall be set off? In this context, information is requested as to whether the payers have indicated which claims the repayments shall be set off against, or is this up to the Danish Tax Agency? Additionally, please specify which claims have been set off thus far.
17. Which national law governs the settlement?
18. Are the settlement parties (the settlement parties in addition to the Danish Tax Agency) still represented by legal counsel in the US in connection with fulfillment of the settlement?
19. Is there on-going contact between the additional settlement parties and the Danish Tax Agency's legal counsel in the US?
20. Have the other settlement parties helped contribute documents for use in the prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?
21. Have the other settlement parties consented to the use of materials in the prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?
22. Have the other settlement parties helped contribute information and answer questions from the Danish Tax Agency for the identification of and prosecution of the Danish Tax Agency's claims against individuals or entities not covered by the settlement?
23. Have the other settlement parties answered questions and presented documentation of their own financial circumstances?
24. Has the Danish Tax Agency or the Danish Tax Agency's US legal counsel been involved in discussions about, or received information about, or otherwise come into possession of information about what efforts are being made to fulfill the settlement?

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The questions are to be read in conjunction with question 9 in SØIK's letter of 6 January 2021. It should be noted that the response to questions 10-24 are crucial to SØIK's financial investigation in the case.

As part of the investigation SØIK has obtained several seizure orders. Based on the Danish Tax Agency's response of 19 January 2021 it can be confirmed that several of the orders are directed against individuals who are included in the settlement agreement. Since these seizure orders are now appealed to the higher regional court with reference to the settlement agreement, I must request that a response to question 10 be received as soon as possible and no later than 3 February 2021.

The Danish Tax Agency's response will be forwarded to the defendants in the case under defense order [attorney's eyes only] in accordance with the Civil Procedure Code's § 729a(4), whereby the defense in the case may at no point in time forward the information to their clients. The defense order will be lifted at the latest after the defendants have given explanation in any main hearing, cf. last clause of the provision.

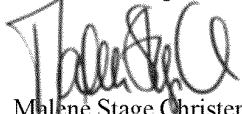
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For the sake of good order, I would like to point out that there may be supplemental questions from both SØIK and the defense based on the Danish Tax Agency's response.

If the Danish Tax Agency has questions regarding this request, inquiries can be directed to the Special Prosecutor Stine Winther, tel. 61126979 or via email: swi007@politi.dk).

With best regards



Malene Stage Christensen
Deputy Prosecutor, acting.